

# CERTIFICATE

State of Kansas  
Special District

2018

To the Clerk of SUMNER COUNTY, State of Kansas

We, the undersigned, officers of

## DOWNS CEMETERY

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2018; and (3) the  
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

Table of Contents:		Page No.	2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2018		2			
Allocation MVT, RVT, 16/20M Vehicle Tax		3			
Schedule of Transfers		None			
Statement of Indebt. & Lease/Purchase		None			
<b>Fund</b>	<b>K.S.A.</b>				
General	17-1330	4	11,581	10,787	
Equipment		5			
<b>Totals</b>		xxxxxxxxxx	11,581	10,787	
Budget Summary		6			
Neighborhood Revitalization Rebate					County Clerk's Use Only
Resolution required? Notice of the vote to adopt required to be published?			Yes		Nov. 1, 2017 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: \_\_\_\_\_, 2017

County Clerk

Governing Body

State of Kansas  
Special District

Page No. 4.

DOWNS CEMETERY  
 SUMNER COUNTY  
 FUND PAGE FOR FUNDS WITH NO TAX LEVY

State of Kansas  
 Special District

Adopted Budget Equipment	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	10,270	10,292	10,292
Receipts:			
Transfer from General Fund			
Interest on Idle Funds	22		
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>22</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>10,292</b>	<b>10,292</b>	<b>10,292</b>
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	10,292	10,292	10,292
2016/2017/2018 Budget Authority Amount:	0	0	0

Adopted Budget 0	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does misc. exceed 10% Total Expenditures			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	0	0	0
2016/2017/2018 Budget Authority Amount:	0	0	0

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2018

The governing body of  
**DOWNS CEMETERY**  
**SUMNER COUNTY**

will meet on at for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied.  
Detailed budget information is available at and will be available at this hearing.

## **BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits  
of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	11,057	3.236	11,581	3.154	11,581	10,787	3.491
Equipment							
Totals	11,057	3.236	11,581	3.154	11,581	10,787	3.491
Less: Transfers	0		0		0		
Net Expenditures	11,057		11,581		11,581		
Total Tax Levied	10,182		9,420		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	3,146,790		2,986,822		3,089,465		

### Outstanding Indebtedness,

Jan 1,	2015	2016	2017
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

0  
0

RESOLUTION NO. 1

*A resolution expressing the property taxation policy of the DOWNS CEMETERY governing body with respect to financing the annual budget for 2018*

Whereas, K.S.A. 79-2925b, as amended, provides that a levy of property taxes to finance the 2018 budget of the DOWNS CEMETERY exceeding the amount levied to finance the 2017 budget of the DOWNS CEMETERY, as adjusted to reflect changes in the Consumer Price Index for All Urban Consumers for calendar year 2016, be authorized by a resolution adopted in advance of the adoption of a budget supported by such levy; and

Whereas, K.S.A. 79-2925b, as amended, also provides that current year revenue that is produced and attributable to the taxation of (1) new improvements, (2) increased personal property valuation other than increased valuation of oil and gas leaseholds and mobile homes, (3) property located within added jurisdictional territory, and (4) property which has changed in use shall not be considered when determining whether revenue produced from property tax has increased from the preceding year; and

Whereas, DOWNS CEMETERY provides essential services to its citizens; and

Whereas, the cost of providing these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the DOWNS CEMETERY governing body that a levy of property taxes in support of the 2018 budget exceeding the amount levied in 2017, as adjusted pursuant to K.S.A. 79-2925b, as amended, is hereby approved.

Adopted this 24 day of August, 2017 by the DOWNS CEMETERY governing body, SUMNER COUNTY, Kansas.

DOWNS CEMETERY Governing Body

Jacqueline Moon  
Gary Rogers  
Carol Whaley

**Sample Notice of Vote Publication**

**Notice of Vote - DOWNS CEMETERY**

In adopting the 2018 budget the governing body voted to increase property taxes in an amount greater than the amount levied for the 2017 budget, adjusted by the 2016 CPI for all urban consumers.   3   members voted in favor of the budget and   0   members voted against the budget.

DOWN'S CEMETERY  
SUMNER COUNTY

State of Kansas  
Special District  
2018

Computation to Determine Limit for 2018

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ 9,420
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 9,420

2017 Valuation Information for Valuation Adjustments

4. New improvements for 2017:	+ 0
5. Increase in personal property for 2017:	
5a. Personal property 2017	+ 176,348
5b. Personal property 2016	- 139,261
5c. Increase in personal property (5a minus 5b)	+ 37,087
	(Use Only if > 0)
6. Valuation of property that has changed in use during 2017:	0
7. Total valuation adjustment (sum of 4, 5c, 6)	37,087
8. Total estimated valuation July, 1, 2017	3,089,465
9. Total valuation less valuation adjustment (8 minus 7)	3,052,378
10. Factor for increase (7 divided by 9)	0.01215
11. Amount of increase (10 times 3)	+ \$ 114
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 9,534
13. Debt service levy in this 2018 budget	0
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	9,534
15. Consumer Price Index for all urban consumers for calendar year 2016	1.300%
16. Consumer Price Index adjustment (3 times 15)	\$ 122
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 9,656

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.  
In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

DOWN'S CEMETERY  
SUMNER COUNTY

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2017 Budgeted Funds	Tax Levy Amount in 2017 Budget	Allocation for Year 2018			
		MVT	RVT	16/20M Veh	Watercraft
General	9,420	534	6	134	70
	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	9,420	534	6	134	70

County Treas Motor Vehicle Estimate 534

County Treas Recreational Vehicle Estimate 6

County Treas 16/20M Vehicle Estimate 134

County Treas Commercial Vehicle Tax Estimate 70

County Treas Watercraft Tax Estimate 6

MVT Factor 0.05668

RVT Factor 0.00061

16/20M Factor 0.01424

Comm Veh Factor 0.00739

Watercraft Factor 0.00058